

Amendment No. 1 to HB2531

Sargent  
Signature of Sponsor

**AMEND Senate Bill No. 2266\***

**House Bill No. 2531**

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-6-384, is amended by adding the following as a new subsection:

(c) Any entity that qualifies for a tax exemption under this section shall not be eligible for a sales and use tax exemption with regard to any industrial machinery that is used in the operation of a qualified data center or used primarily for research and development.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.